

EMPLOYEE CERTIFICATE OF NORTH DAKOTA RESIDENCE

Use this form to terminate withholding of Montana income tax with respect to compensation which is exempt under the Montana-North Dakota Reciprocity Agreement. This does not exempt North Dakota residents of the OFLT withholding.

I _____, hereby certify that I am a legal resident of the State of North Dakota for purposes of state individual income tax, and my home address in North Dakota is:

Address

City

State

Zip

I swear (or affirm) that the statements I have made in this certificate are true and correct.

Signature

Date

STATEMENT OF EXPLANATION

Pursuant to statutory authority 15-30-306 Montana and North Dakota have executed a reciprocal income tax agreement whereby Montana will not tax North Dakota residents on income from personal services rendered in Montana, and North Dakota will not tax Montana residents on income from personal services rendered in North Dakota. The exemption is specifically limited to compensation for personal or professional services which is subject to withholding of Federal Income Tax.

Withholding of Montana Income Tax will not be required for the above described compensation paid to an employee who is a North Dakota resident, provided, the employee has furnished his/her employer with Certificated of Residence Form NR-2.

INSTRUCTIONS TO EMPLOYEE

Complete two copies of this form. File one copy with your employer, and mail the other copy to the Business Tax Section, Montana Department of Revenue. PO Box 5835, Helena, MT 59604-5835.